

Montana Department of Revenue



Governor

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Ravalli County Commissioners

To:

RAVALLI County Commissioners

RAVALLI County Treasurer

RAVALLI County School Superintendent

From:

Lee Baerlocher

Business Tax & Valuation Bureau Chief

Subject:

Centrally Assessed and Industrial Property Tax Appeals

The following taxpayers currently have outstanding tax appeals pending at various venues, with the department:

Company	Year(s)	Venue*
NorthWestern Energy	2005-2008	District Court 2005, STAB 2006-2007, ODR 2008
Qwest Corporation	2007-2008	2007 STAB, 2008 ODR
Gold Greek Cel dba Verizon Wireless	2007-2008	2007 STAB, 2008 ODR
WWC Holdings dba AllTel Wireless	2008	ODR

The Department's goal is to continue to resolve these appeals in the most advantageous and expeditious way possible. Please note that it is very likely that these taxpayers will pay or continue to pay their property taxes under protest. At this time we do not know the amount of value or tax that may be paid under protest.

If you have questions, comments or concerns, please contact Kory Hofland at 406-444-2569 or me at 406-444-3587.

* Department Venue Codes:

ODR.....Office of Dispute Resolution STAB....State Tax Appeal Board CTAB....County Tax Appeal Board

AB-26....Form for requesting an informal review of valuation

Cc: Dan Bucks, Director

Gene Walborn, Business & Income Tax Division Administrator Randy Wilke, Property Assessment Division Administrator Regional Managers, Property Assessment Division Debbie Jurcich, Property Assessment Division C.A. Daw, Chief Legal Counsel